

G. R. S. IX-5]

Previous references.

File No. 5 of 1897

191 .
(police)

Serial Nos. 1-7

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-7

Part B for February 1897

SUBJECT.

Proposal for the audit of the expenditure
incurred in the police department for
clothing, stores &c.

Inspected
JMB
P. S. S. S. S. S.
Kw.

Order of 1st C. d/13-12-95 on
Serial 15 of ⁷⁶File 25-95.

The reference from the Chief Court
requires separate disposal. Resubmit
separately. "

Ser. (2) of R.7 27-92

No
1st No

Memo.

In their letter No. $\frac{329}{19}$ d/26 July 189.
the Judges of the Chief Court recommend
the appointment of a trained Travelling
Auditor of position and standing
for the periodic examⁿ, under order
of the Chief Judge, of the accounts of the
Civil and Criminal Courts and of
Jails and Lock-ups - his pay and
that of his establishment being met out of
the savings from process fees and profits from
jail manufactures.

2. This was approved by Govt. [No.
No. 7205-13 d/16 Oct 93], and the Comptroller
was asked to depute a competent
Auditor, making temporary arrangements
and submitting a bill for the extra cost.

Ser (2) of

No. $\frac{3569}{142}$ 422-96.

3. As the Comptroller expressed
his inability to spare the services of a
trained Accountant, the Chief
Court recommended the appointment
of two travelling Auditors at 500
Rupees to 75 Rs, with 2 pence on 7 Rs for each.
The province was divided into 2 circles
:- I. Bangalore, Kolar, Tumkur and
Chitaldroog;

II. Mysore, Hassan, Kader and
Shimoga.

Of the total cost (including travelling All^g),
viz. about 4000 Rs, $\frac{3}{4}$ to be met from
process fees, and $\frac{1}{4}$ from the Jail Budget.

4. Again, in letter No. $\frac{2537}{115}$ d/28
Oct. 1896, in drawing attention to
a case of misappropriation of process
funds by 2 process-servers in the Bangalore district.

the Chief Constable express a decided opinion
 that "the appointment of one
 Auditor, at least, as a
 measure, is desirable, as -
 to prevent recurrence of such irregularities

5. Sanction may accordingly
 be given for the appt. of one trained
 Auditor on 50 lbs rising to 75 lbs by 5
 yearly increments, and of 2 clerks
 on 7 lbs each; the cost being met
 as proposed.

Subd to Secd.

10/12/96.

I am of the same
 opinion.

T. J. B. 10/12/96

I agree - Can
 we not include
 the audit of the
 (W. H. & after that
 as part of the duties
 of this auditor with
 the consent of Chft.
 There will then be
 an audit for post & pack
 after monthly return -
 Council Chft please by early
 a do. a small
 contribution may
 be made from the
 funds towards the
 pay of the audit
 person is the audit of expenses.
 10/12/96

Result. The thing to be worked for
 two auditors - because paying
 only one - He will have to
 audit both post and pack
 accounts. He will thus
 have his hands full - More
 over he will be under the
 orders of the Chief Constable.
 (Please see Serial 10/12/96)
 If any audit of police
 accounts is necessary,
 separate arrangements
 seem desirable. The
 Quarter Master is in charge
 of Police stores & the
 of Police does not seem to
 have been consulted along
 with the heads of other
 departments.

141
 A system of outside audit has to be introduced - when introduced it will include Police as other Dpts. - Comptroller's Scheme is of 5 Sept '95, modified in any particular necessary after now consulting him, which is now taken up and ~~discussed~~ sanctioned. A separate Auditor for each Dpt is both unnecessary & undesirable - A travelling Audit Staff can examine all offices named, if bulks strong -

What Comptroller proposed was based upon the outside Audit system of Madras. Whether that proposal is up to date is a subject upon which I shall take advice in due course.

I W^d like the Secy. to bring up the subject as a whole & meanwhile I W^d deprecate spasmodic attempts in particular Dpts - all Dpts (except Palace) named sh^d come under the system.

13/2/97

141
 Draft of Comptroller's Scheme is already sanctioned 13/2/97
 X
 X Seen - What the Secy. has said is that the subject sh^d be brought up as a whole - The answer is down this is down the better -
 15/2/97

Police Stores.

Two Registers are kept of articles of clothing and accoutrements: -

(1) Register of Issues, showing articles supplied to the Police, name of Force to which supplied, and date: and

(2) Register of Receipts, Issues and Stock, showing articles received in the Stores, Date of issue for ^{each} month, and balance.

2. As this does not show clearly what articles were received and issued for each District or Force separately, the Inspector-General proposes to keep one Register for each District or Force.

3. To do this, ^{efficiently} the D.G. wants an additional clerk, as an urgent and indispensable measure.

4. The Head Quarter Assistant examines the accounts periodically, and the stock before issue.

5. The Comptroller has no detailed check over the expenditure incurred on account of Police Stores, except to see that it does not exceed the annual grant.

6. Meanwhile, the D.G. has been asked to favour us with his opinion as to the best way of securing periodical outside audit for the accounts of his Office and of the several District Police Offices.

7. If approved, we may wait till the opinion called for is received.

Yours,

Y.C.C.

20/1/97.

21-1-97
21/1/97

No. $\frac{4671}{85.15}$ 85-10-96.

L.

The Comptroller in
Brisson.

(15)

Section	OTC
File No	5296
Serial No	

Sir,

I ^{am directed} have the honor

to request you to be
so good as to let me
know ^{report} what the present
system of check and
audit is in regard
to the large expenditure
of ~~Rs. 40,000 or more~~
incurred annually
on account of Police
clothing, Equipment
and stores &c.

Ans. per
11/10

I have &
Cf

31
Secretary
M

2596
 OFFICE OF THE COMPTROLLER, MYSORE GOVT.
 Bangalore, 20 October 1906
 E. R. SUBRAYER, Esq.,
 Comptroller, Mysore Govt.
 Serial No. 5196
 To
 The Secretary to the Govt. of Mysore,
 General and Revenue Depts.

SIR,

With reference to your No. $\frac{4,671}{J. 615}$ dated 5-10-96,
 I have the honour to inform you that this office
 has no detailed check over the expenditure in -
 - curred annually on account of Police clothing,
 equipment and stores &c. except to see that
 the expenditure does not exceed the annual
 grant under the said head.

I have the honour to be,
 Sir,

Your most obedient servant.

By Eagles
 Pr Comptroller, to the
 Government of Mysore
 bil

Sub to Secy 26/10/96

1896
3537
22
508

From

The Comptroller, Mysore Govt

To

The Secretary to the Govt. of Mysore
General & Revenue Dept.

Dated 20th October 1896.

Despatched 22

Received 22

L.F. No. 2596
No.

SUBJECT MATTER

Subd to Secy.

I think the matter
may be allowed to
lie over until the
question of outside
audit is finally
settled - if

27-10-96

The outside audit
you will take a
long time to decide -
in the meantime will
perhaps suggest what
detained and be
in' suggest for the future
att

Subd 28/10/96

Please see para 5 of
the 24th letter No 997 of
18-9-96. Before writing
the Comptroller, many are
not aware the 24th letter
the necessary are in fact
are now left, how they
are classified & what
steps are to be taken to
periodically check the
expenditure in the future.

Stating that
has no detailed check over
the expenditure on account
of Police clothing equipment
& stores etc.

Just:
22/10

Subd with references

G.L.
23/10/96

24/10/96

Section 101
 File No 5-96
 Serial 3

Verified

(18)

The Inspector
 General of Police
 in Mysore.

Dated. 14-11-96-

No. $\frac{5568}{8643}$

With reference
 to the stores and
 clothing of the
 Police Depart-
 ment the I. G. of
 is requested to
 state what the
 accounts are, which
 are now kept, &
 how they are checked

and what steps are
being taken to
periodically verify
the correctness
of the stock,
and supply &c

J

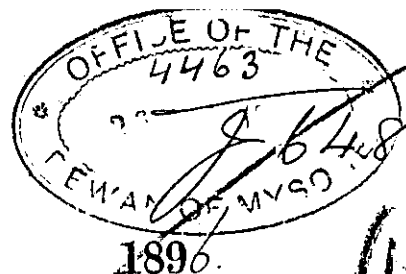
B. O.

Draft submitted
for approval

1/4/1886
for Secy.

ml
 No. 596
 Serial No. 4

Gen. 30.]



From

The Inspector General of Police
 in Mysore.

To

The General Secretary to the
 Government of Mysore,
 General & Revenue Departments.

Dated 24th

Despatched 25th November 1896.

Received 26 ———

General No. 1704
 No. 198

Enclosure No.

Furnishing the information asked for in Government Secretary's docket no. 5568^{27/11/96} regarding the Police Stores.
 J. 643

J 25/11/96

Subd.
 27/11/96
 Are there no reports
 & cannot seem to have
 been seen by the A. S.
 Secy. 15-1-97

OFFICE OF THE
INSPECTOR GENERAL OF POLICE IN MYSORE.

No. 1704
198

Bangalore
Dated 24th November 1896.
25

Enc.

FROM

THE INSPECTOR GENERAL OF POLICE
IN MYSORE.

TO

THE GENERAL SECRETARY TO THE
GOVERNMENT OF MYSORE,
General and Revenue Departments.

SIR,

With reference to your No. 5568 dated the 14th instant, I have the honor to state that accounts of articles of clothing and accoutrements issued to the Provincial Police Force, are kept in the Police Stores in 2 Registers viz, one for Issues and the other for Receipts, Issues and stock. The articles supplied to the Police are entered in the Issue Register with the name of the Police force to which they were supplied and the date and totalled up every month. The articles received in the Police Stores are entered in the other Register. The monthly totals of Issues are brought over to this Register once a month and posted underneath the receipts and the balances ascertained monthly in the same way as is prescribed by Government for keeping the accounts of the Stationary articles. But as this mode of keeping accounts does not show clearly what articles were received and issued to each District or Police force separately, it is under

Consideration

Consideration to keep one Register for each District or Police, so that the ^{force} monthly receipts and issues therein entered may be easily checked and verified. This will also enable me to find out easily the cost of clothing and ^{force} accoutrements supplied to each District or Police annually. To do this efficiently, an additional clerk is urgently wanted, as pointed out in this office A^o 997 dated 19th September last.

of paras
extract, put up.

The stock is examined before issue by the Head Quarter Assistant, and the accounts are examined periodically by him.

I have the honor to be,

Sir,

Your most obedient servant,

K. M. Mahabhar

Inspector General
of Police.

h

Letter No: $\frac{997}{116}$ dated 18th September 91
from the Inspector General of Police in
Mysore to the Secretary to the Govt of
Mysore, Genl & War Depths, Bangalore.

Stores & clothing.

Para 5. The duties connected with
the Department of stores and Police
clothing are very arduous and res-
-possible. A single clerk was able
at one time to manage them but
this is now no longer possible. There
has been a gradual increase in the
strength of the Police Force owing to
a variety of causes. The one clerk
has to supervise the receipt of articles
the making up of clothing, boots, &c and
their issue. He scarcely finds time
to write up the accounts also. The
account

This is inconsistent
with the Inspector
General's letter No: $\frac{608}{98}$
5th July 96 in which
Mr. Madhava Rao says
that with one clerk the
work has been going
on satisfactorily.

Onld. J. R. & J

accounts kept are therefore not so detailed or in such form as is desirable and as would enable a superior officer to check them promptly. The Store Department is now being placed on a sound footing by getting the stock and supply examined periodically by the Office Assistant and also by two ^{*}Superintendents^{*} of Police. The whole question of supply is being gone into and application will shortly be made for increased grant under this head. Reference is made here to these details simply to show the nature and responsibilities of the work in this Department.

I don't understand this. Who the 2 Supts of Police that examine stock periodically!

(Supt) J. R. & J.

x x x x x

/ True Soliaet

1897

(4)

S. No.

le No.

Serial No.

From

The ~~General~~ Secretary to the
Government of Mysore.

To

The I. G. of Police
in Mysore

Dated

Jan'y 97:

Despatched

Received

General No.
No.

No: 8061 816-1-97
8935 enc.

Read

Govt Prop No. 7205-13 dt 15 Oct 93,
R.F. 87-92
involving the opinion of head of depts as to
what modifications in the existing system
of auditing ~~the~~ ^{the} accounts of depts
under their charge.

Enclosure No.

His letter No. 1704 824-11
198
furnishing ^{what} information
regarding the ^{audit of} Police stores

Refer

Copy forwarded to the Dy of
Police with a request that he will
furnish with his opinion as to the
best way of securing ^{periodical} ~~outside~~
audit for the accounts etc. of his office
and of the ^{several} District Police Offices.

With reference to the
above, has the honor
enquire whether he is
willing to recommend
for the appointment of an
auditor to check the acc^t
of the Police stores, clothing

B! o.

said ^{pe}
16

Dept. rules that
are accompanied
with the N. & N. order
on the other file below.

Ignored 15/1

15-1-97
Sec.

Refus put up.

M2
5/2/97

Subs. to be. for over.
9/2/97

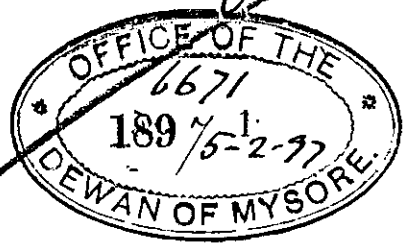
Suled over.

Scotland

Gen. 30.

5/2/97
5/2/97

From



The Inspector General of Police
in Mysore.

To

The General Secretary to the
Government of Mysore,
General & Revenue Departments.

Dated 30

Despatched 4th February 1897.

Received 5th

General No.
No.

2619
305

Enclosure No.

The Comptroller was not
able to spare the Chief Const-
able of his accounts. He
has very heavy work in his
office & is not likely to be
able to send out one of
his men to audit the Police
accounts - U

9-2-97
16/2/97

The same same an am-
endment is made to ensure
proper check & audit of the Police
accounts. I would
suggest Mr. Widdelph be
called upon as with
experience as the system
was adopted in audit
after. We have re-
cently given one audit to
check just of last year -
if another audit is sent
it may show the Police
accounts and stores for -

10/2/97

Suled to Dewan

15-2-97

Stating that an experienced
official in the department
well acquainted with
accounts should be appoin-
ted Travelling audit
Inspector, but that at
present, the Inspector
General has no objec-
tion to his office accounts
being examined by an
Inspecting Officer from the
Comptroller's office.

OFFICE OF THE
INSPECTOR GENERAL OF POLICE IN MYSORE.

No. 2619
305

Dated. Bangalore 3rd February 1897.

Enc.

FROM

THE INSPECTOR GENERAL OF POLICE
IN MYSORE.

To

THE ~~GENERAL~~ SECRETARY TO THE
GOVERNMENT OF MYSORE,
General and Revenue Departments.

SIR,

*With reference to Government Proceedings
No. 8061⁷² of the 16th ultimo, forwarding Copy of Proceedings
No. 7205-13⁴ of the 16th October 1893 for my opinion as to the
P. 7. 8792 Printed copy put up -
best way of securing periodical outside audit for the accounts
of my office and of the several District Police officers, I
have the honor to state that no arrangement of the kind referred
to exists at present for auditing the accounts of my office or
of the several District Police officers, as there is at present
only one accountant in my office.*

*2. To conduct periodical examination of accounts of the
several District Police officers under me, I consider it expedient
that an experienced official already in the Department, who
is well acquainted with the details of the work should be*

appointed

appointed as Travelling Audit Inspector on Rs. 100+15, and he may be required to submit his reports to the Comptroller through the Head ~~CONFIDENTIAL~~ of the Department.

3. At the same time, I see no objection to the accounts of my office being audited by an inspecting officer from the Comptroller's office.

I have the honor to be,
Sir,

Your most obedient servant,

1/5
M. K. Chavara Rao

Inspector General
of Police.

P.S.L.
 596
 Serial No. _____

Read again

G.P. No. 7205-13 dt 16 Oct 93

R.F. 0792

~~requesting heads of depts~~ inviting
 opinions as to the best way of securing
 outside audit for the various depts.

(24)

Read:

Correspondence ending with
 the letter No. 2619 dt 30 Dec 92
 from the D.S. of Police in Mysore,
 suggesting that an experienced official
 already in the Police Dept. may be appointed
 travelling Audit Inspector for the periodical
 audit of the accounts of ~~his office~~
 several District Police Offices; and stating
 that he has no objection to the accounts
 of his office being audited by an inspecting
 officer from the Comptroller's Office.

Subd to C.

This, if approved,
 may be printed. (6/15/93).

1 on 11/2/97

Order Thereon : - No. 9526-57 dt 17-2-97
 81097

Govt observed that what is now
 required is a system of outside
 audit which, when introduced,
 should include the Police as well as
 the other depts. A separate auditor
 for each dept. seems unnecessary
 and undesirable, as a travelling
 audit staff, if sufficiently strong,
 can examine all the accounts
 of all offices alike.

2. The Comptroller will be
 requested to state what modifications,
 if any, he would now suggest in
 the ~~proposed~~ scheme submitted
 by him with his memorandum of the
 5 Sept 1893. Final orders will
 be passed on receipt of this report
 now called for.

in consultation with
 the Heads of Depts
 concerned,

To the Comptroller, Mysore.
 The D.S. of Police.
 Other Heads of depts.

15/2/97.

15/2/97

Proceedings of the Government of Mysore, Judicial, dated 17th February 1897.

Government Proceedings No. 7205-13—R. F. 87-92, dated 16th October 1893, inviting opinion as to the best way of securing outside audit for the accounts, &c., of the various departments.

Reas:—

Correspondence ending with letter No. 2619—305, dated 3rd February 1897, from the Inspector General of Police in Mysore, suggesting that an experienced official already in the Police Department may be appointed Travelling Audit Inspector for the periodical examination of accounts of the several District Police offices; and stating that he has no objection to the accounts of his office being audited by an Inspecting Officer from the Comptroller's office.

No. 9526-57—J. 1097, DATED, BANGALORE, 17TH FEBRUARY 1897.

ORDER THEREON.—Government observe that what is now required is a system of outside audit which, when introduced, should, if possible, include the Police as well as the other departments. A separate Auditor for each department seems unnecessary, as a travelling audit staff, if sufficiently strong, can examine the accounts of all offices alike.

2. The Comptroller will be requested to state, in consultation with the Heads of Departments concerned, what modifications, if any, he would suggest to the scheme submitted by him with his Memorandum of the 5th September 1893. Final orders will be passed on receipt of the report now called for.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Dept

To—The Comptroller to the Government of Mysore.
The Inspector General of Police in Mysore.

1896-97

GOVERNMENT OF MYSORE

JUDICIAL

PROCEEDINGS

Dated 17th February 1897

No. 9526-57
J. 1097

Asking for opinion of the Comptroller and other Heads of Departments in the matter of the proposed entertainment of a travelling audit staff for the outside audit of accounts of all departments.